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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : **Chapter 11**
:
SEARS HOLDINGS CORPORATION, et al.,¹ : **Case No. 18-23538 (RDD)**
:
Debtors. : **(Jointly Administered)**
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**NOTICE OF FILING APPELLATE BRIEFING FROM WINNERS INDUSTRY CO., LTD.
V. SEARS HOLDING CORPORATION, CASE NO. 7:19-CV-10231-NSR (S.D.N.Y)
IN SUPPORT OF THE RESPONSE OF WINNERS INDUSTRY CO., LTD.
IN OPPOSITION TO DEBTORS' TENTH OMNIBUS OBJECTION
TO PROOFS OF CLAIM (TO RECLASSIFY CLAIMS)**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRE Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

TO THE HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE:

Winners Industry Co., Ltd. (“Winners”), an administrative and general unsecured creditor of the above-captioned debtors and debtors in possession (the “Debtors”), by and through its undersigned counsel, hereby respectfully submits this notice of supplementation of the *Response of Winners Industry Company, Ltd. in Opposition to Debtors’ Tenth Omnibus Objection to Proofs of Claim (To Reclassify Claims)* (ECF No. 5400) (the “Response”) to include the subsequent appellate briefing filed in *Winners Industry Co. Ltd. v. Sears Holding Corporation*, Case No. 7:19-cv-10231-NSR (S.D.N.Y) (collectively and as further defined herein, the “Appellate Briefing”²), and states as follows:

A. *Tenth Omnibus Objection Filings*

1. On September 26, 2019, the Debtors filed the *Debtors’ Tenth Omnibus Objection to Proofs of Claim (To Reclassify Claims)* (ECF No. 5237) (the “Tenth Omnibus Objection”), seeking to reclassify certain claims that were filed as section 503(b)(9) administrative claims to general unsecured claims.

2. On October 17, 2019, Winners filed the Response to the Tenth Omnibus Objection. Certain other similarly situated vendors also filed responses to the Tenth Omnibus Objection that remain unresolved.

3. On January 21, 2020, the Debtors’ filed the *Debtors’ Omnibus Reply in Support of Debtors’ Tenth Omnibus Objection to Proofs of Claim (To Reclassify Claims)* (ECF No. 6372) (the “Omnibus Reply”).

² “Appellate Briefing” shall mean, as defined herein, the Appellant Brief (attached hereto as Exhibit A), the Appellees Brief (attached hereto as Exhibit B), the Appellant Reply (attached hereto as Exhibit C) and Appendix Volumes X and XI, which include the vendor comfort motions and orders (collectively, attached hereto as Exhibit D), as filed in *Winners Industry Co. Ltd. v. Sears Holding Corporation*, Case No. 7:19-cv-10231-NSR (S.D.N.Y).

B. Filings Related to Winners's Appeal

4. On October 28, 2019, Winners filed its *Notice of Appeal* (ECF No. 5522) of the Court's *Order Denying Vendors' Motions for Allowance and Payment of Administrative Expense Claims* (ECF No. 5371), and the appeal was assigned Case No. 7:19-cv-10231-NSR (the "Appeal"). On November 11, 2019, Winners in its *Statement of Issues to be Presented and Designation of Items to be Included in the Record on Appeal* (ECF No. 5911). The following briefs, all of which implicate the origin of the term "received" as used in section 503 (b)(9), were filed in the Appeal:

- On January 2, 2020, Winners filed the *Brief of Appellant, Winners Industry Co., Ltd.* (the "Appellant Brief");
- On February 3, 2020, the Debtors and the Creditors Committee filed the *Joint Response Brief of Appellees* (the "Appellees Brief"); and
- On February 18, 2020, Winners filed the *Reply Brief of Winners Industry Co., Ltd.* (the "Appellant Reply" and together with the Appellant Brief, the "Winners Appellate Filings").

Accordingly, the briefing for the Appeal has been completed.

WHEREFORE Winners hereby respectfully submits and incorporates by reference the Winners Appellate Filings into the Response as if fully written therein.

Dated: February 28, 2020

Respectfully submitted,

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